
STATUTORY INSTRUMENTS

2000 No. 1085

INCOME TAX

The Retirement Benefits Schemes (Sharing of Pensions on Divorce or Annulment) Regulations 2000

<i>Made</i>	- - - -	<i>14th April 2000</i>
<i>Laid before the House of Commons</i>	- -	<i>19th April 2000</i>
<i>Coming into force</i>		<i>10th May 2000</i>

THE RETIREMENT BENEFITS SCHEMES (SHARING OF PENSIONS ON DIVORCE OR ANNULMENT) REGULATIONS 2000

1. Citation, commencement and effect
2. Interpretation
3. Prescribed modifications of Schedule 10 in prescribed circumstances
4. Modifications of Schedule 10 in relation to simplified defined contribution schemes
5. Modifications of Schedule 10 as regards members of schemes who are moderate earners
6. Modifications of Schedule 10 as regards members who are not moderate earners—schemes providing lump sum retirement benefits only
7. Modifications of Schedule 10 as regards members who are not moderate earners—schemes providing lump sums otherwise than by the commutation of a part of a pension
8. Modifications of Schedule 10 as regards members of schemes who are not moderate earners and to whom paragraphs 2, 3, 4 and 6 of Schedule 23 to the Taxes Acts 1988 do not apply

Signature

Explanatory Note